

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

JOE'S JEANS SUBSIDIARY, INC.

Plaintiff

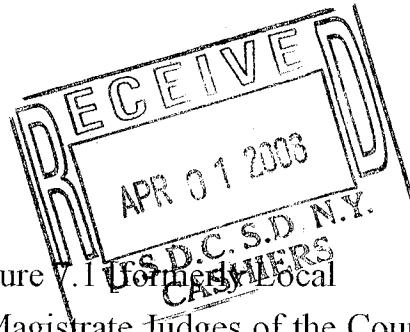
-v-

MAGGY LONDON
INTERNATIONAL, LTD.

Defendant

Case No. _____

Rule 7.1 Statement



Pursuant to Federal Rule of Civil Procedure 7.1 [General Rule 1.9] and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for

JOE'S JEANS SUBSIDIARY, INC.

(a private non-governmental party)

certifies that the following are corporate parents, affiliates and/or subsidiaries of said party, which are publicly held.

JOE'S JEANS, INC.

Date: April 1, 2008

Signature of Attorney
JOHN C. TEE

Attorney Bar Code: JR-7239